

**THE ATTORNEY GENERAL  
OF TEXAS**

**AUSTIN, TEXAS 78711**

**CRAWFORD C. MARTIN  
ATTORNEY GENERAL**

June 18, 1968

Hon. Richard E. Rudeloff  
County Attorney  
Bee County Courthouse  
Beeville, Texas 78102

Opinion No. M-242

Re: Whether a County Commissioners Court is required to advertise and take competitive bids in order to award a contract for services amounting to an annual charge not to exceed \$2,500.00 to be paid out of current funds.

Dear Mr. Rudeloff:

By recent letter you have requested an opinion concerning the above stated matter. We quote from your letter as follows:

". . .

"Bee County, Texas has a population of 23,755 according to the last Federal Census. The Commissioners Court of Bee County has set up computer equipment and records in its tax office which the court wishes to be processed by a company equipment to perform such work. Such work or services will consist of preparing and supplying necessary forms for one year of the tax roll, tax reports, tax statements, inventory and proof roll.

"A contract to perform this service has been submitted by Texas Statistical Services, Inc. of Waxahachie, Texas for a total annual charge 'not to exceed the sum of \$2,500.00, which will be the maximum limit of liability for the tax authority.'

"In the current budget Bee County provided for the amount of \$2,500.00 to pay for such services and now has such amount available in its current funds. The Commissioners Court of Bee County now wishes to enter into the aforesaid contract with Texas Statistical Services, Inc. without submitting the contract to competitive bids.

"It is the opinion of the undersigned that the contract in question does not need to be submitted to competitive bidding under provisions of Article 2368a, Vernon's Civil Statutes. This is based upon Opinion No. M-172 of the Attorney General of Texas under date of December 20, 1967. . . .such opinion holds that the taking of such bids is not applicable to county expenditures for the purchase of equipment for general use by the county payable out of current funds, even if the expenditure is \$2,000.00 or more. The reasoning used in the aforesaid opinion should apply with like effect to the fact situation presented here where the county proposes to spend money for the purchase of services as aforesaid.

"It is therefore the opinion of the undersigned that it is not necessary for the Commissioners Court of Bee County, Texas to submit the above-mentioned contract calling for an expenditure exceeding \$2,000.00, to competitive bids because such expenditures is to be made by Bee County out of current funds."

Section 2 of Article 2368a, Vernon's Civil Statutes, is quoted, in part, as follows:

"Sec. 2. No county, acting through its Commissioners Court, and no city in this state

shall hereafter make any contract calling for or requiring the expenditure of payment of Two Thousand Dollars (\$2,000.00) or more out of any fund or funds of any city or county or subdivision of any county creating or imposing an obligation or liability of any nature or character upon such county or any subdivision of such county, or upon such city, without first submitting such proposed contract to competitive bids. . . .and provided further, as to contracts for personal or professional services; work done by such county or city and paid for by the day, as such work progresses; and the purchase of land and right-of-way for authorized needs and purposes, the provisions hereof requiring competitive bids shall not apply and in such cases the notice herein provided shall be given but only with respect to an intention to issue time warrants with right of referendum as contemplated in Sections 3 and 4 hereof respectively. (Emphasis added.)

" . . . "

The above quoted Section of Article 2368a, requires competitive bids for expenditures in excess of Two Thousand Dollars (\$2,000.00) by cities and counties regardless of whether the expenditure is out of current funds or not. Attorney General's Opinion M-172 (1967) holds that the giving of notice of intention to take bids is not applicable if the expenditure by the county is out of current funds, even if more than \$2,000.00.

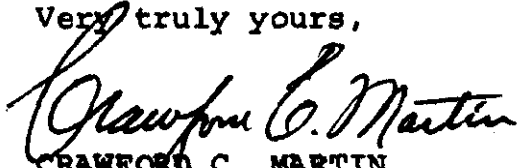
The above quoted Section of Article 2368a expressly provides that contracts for personal or professional services do not have to be submitted to competitive bid. Attorney General's Opinions R-2315 (1951); C-156 (1963); C-267 (1964); and M-233 (1968).

Under the facts as submitted, it is our opinion that the contract in question falls within the personal or professional service exception of competitive bidding as required by Article 2368a.

S U M M A R Y

A Commissioners Court is not required to advertise and take competitive bids in order to award a contract for work or services which will consist of preparing the tax roll, tax reports, tax statements, inventory and proof roll, amounting to an annual charge not to exceed \$2,500.00 to be paid out of current funds.

Very truly yours,

  
CRAWFORD C. MARTIN  
Attorney General of Texas

Prepared by James C. McCoy  
Assistant Attorney General

APPROVED:  
OPINION COMMITTEE

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